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Principal Deputy Assistant Attorney General

2
3 BORIS KUKSO
Trial Attorney, Tax Division
4 U.S. Department of Justice
P.O. Box 683
5 Washington, D.C. 20044
202-353-1857 (v)
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Boris.Kukso@usdoj.gov

7
8 Of Counsel:
DAYLE ELIESON
Acting US Attorney

9
10 IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEVADA

11 UNITED STATES OF AMERICA,)

12 Plaintiff,)

13 v.)

14 SPENCER J. STEELE;)
15 JAY SORDEAN as the successor)
trustee of THE DESERT LAKE TRUST)
16 CREATED ON OCTOBER 1, 2005; and)
17 STEWART TITLE COMPANY as the)
successor in interest to STEWART TITLE)
18 OF DOUGLAS COUNTY.)
Defendants.)

Case No. 3:18-cv-00063-MMD-WGC

STIPULATION

19
20 The United States of America and Stewart Title Company (STC), through their
21 respective counsel, stipulate and agree as follows:

- 22 1. The United States brought this suit pursuant to 26 U.S.C. §§ 7402 and 7403 to reduce
23 to judgment unpaid federal tax liabilities assessed against defendant Spencer J.
24 Steele and to enforce tax liens on real property commonly known as 1883 Genoa

Ln., Gardnerville, NV 89410, Assessors Parcel No. 1022-29-201-012 (the Real Property).

2. STC was named as defendant pursuant to 26 U.S.C. § 7403(b) because it is the successor in interest of the STEWART TITLE OF DOUGLAS COUNTY and may claim an interest in the Real Property.
3. STC received a copy of the Complaint (ECF No. 1) and waives the service of summons.
4. STC disclaims any interest in the Real Property or in any proceeds from the sale of the Real Property.
5. This stipulation resolves all claims against STC raised in the Complaint.
6. The Parties shall bear their own attorney's fees, costs, and expenses in connection with this matter.

The parties request an order approving this stipulation and dismissing STC as a party Defendant.

Dated: February 27, 2018

Dated: 2/27/2018

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney
General

/s/ Boris Kukso
BORIS KUKSO
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Attorneys for the United States


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Attorney for Stewart Title Company

CERTIFICATE OF SERVICE

I hereby certify that on this February 27, 2018, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all registered CM/ECF participants. I also certify that on the same date I have mailed the document by United States Postal Service to the following participants:

SEAN O'CALLAGHAN, Esq.
Senior Litigation Counsel
Stewart Title
1980 Post Oak Blvd., Suite 710
Houston, TX 77056

/s/ Boris Kukso
Boris Kukso

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17 Defendants.)
_____)

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ORDER

18 Pursuant to the stipulation filed by Plaintiff the United States of America and
19 Defendant Stewart Title Company, and good cause appearing,

20 IT IS HEREBY ORDERED that the stipulation is approved and that Stewart Title
21 Company is hereby DISMISSED as a party Defendant.

22 Dated: February 27, 2018



23 Hon. MIRANDA M. DU
24 US District Court Judge
25

1 Submitted by:

2 RICHARD E. ZUCKERMAN

3 Principal Deputy Assistant Attorney General

4 /s/ Boris Kukso

5 BORIS KUKSO

6 Trial Attorney, Tax Division

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13 *Attorneys for the United States*

14 Approved as to form by:

15 

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17 Senior Litigation Counsel

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